

IC 27-16-10

Chapter 10. Unemployment Compensation Insurance

IC 27-16-10-1

Covered employee of PEO is PEO employee for purposes of unemployment compensation insurance

Sec. 1. (a) For purposes of IC 22-4, a covered employee of a PEO is an employee of the PEO.

(b) A PEO is responsible for the payment of contributions, penalties, and interest on wages paid by the PEO to the PEO's covered employees during the term of the professional employer agreement.

As added by P.L.245-2005, SEC.7.

IC 27-16-10-2

PEO pays contributions to unemployment compensation fund

Sec. 2. A PEO shall report and pay all required contributions to the unemployment compensation fund as required by IC 22-4-10 using the state employer account number and the contribution rate of the PEO.

As added by P.L.245-2005, SEC.7.

IC 27-16-10-3

Client treated as new employer

Sec. 3. Upon the:

- (1) termination of a professional employer agreement; or
- (2) failure by a PEO to submit reports or make tax payments as required under this article;

the client must be treated by the department of workforce development as a new employer without a previous experience record unless the client is otherwise eligible for an experience rating.

As added by P.L.245-2005, SEC.7.